

DLA FINANCIAL OPERATIONS (J-8)

MISSION:

The Comptroller (J-8) reports to the Director and Vice Director, Defense Logistics Agency (DLA), and directs the administration of all Agency financial functions. As the Agency's financial management process owner, the Comptroller designs and implements standard financial processes, determines financial services resource requirements and performance targets, and establishes standards for financial core competency requirements. The Comptroller serves as the Agency's Chief Financial Officer (CFO) and as the single spokesperson on financial management matters with external organizations.

DEPUTY COMPTROLLER FOR BUDGET AND PROGRAM INTEGRATION OPERATIONS (J-81)

MISSION:

Coordinates all DLA Planning, Programming, Budgeting, and Execution functions and serves as the DLA Budget Officer.

DEPUTY COMPTROLLER FOR ACCOUNTING AND CFO COMPLIANCE OPERATIONS (J-82)

MISSION:

Coordinates all Accounting and CFO Act compliance functions and serves as the process owner for financial services operations in the DLA Field Activities.

BUSINESS FINANCIAL OPERATIONS DIVISION (J-83)

MISSION:

Responsible for overall direction and guidance for the development and submission of the DLA Defense Working Capital Fund (DWCF) and Defense National Stockpile Center (DNSC) program and budget to include programming, budget justification, presentation, and execution. This division is also responsible for administration of the Defense-Wide Working Capital Fund (DWWCF) cash account to include monitoring outlays, assessing impact, reporting monthly status to the Office of the Under Secretary of Defense (Comptroller) (OUSD(C)), and recommending improvement actions. The Business Financial Operations Division has the following teams: Weapon Systems & Troop Support Team and the Energy, Distribution & Reutilization Team.

FUNCTIONS:

1. Program Budget Review:

- a. Review planning and programming documents and understand program goals for the DWCF (Supply, Distribution, and Defense Reutilization and Marketing Service) and DNSC business activities.
- b. Issue program/budget guidance to DLA Headquarters (HQ) components and field activities.
- c. Adjust Program Objectives Memorandum (POM) baseline to reflect President Budget (PB) data, guidance, and policy.
- d. Prepare Program Budget proposals and Budget change proposals.
- e. Analyze and assess requirements to develop a negotiated Agency position.
- f. Develop resource requests in conjunction with the DLA Corporate Board to obtain funding for approved program requirements.
- g. Develop pricing strategies which support DLA and Department of Defense (DoD) goals and objectives.
- h. Prepare, submit, and justify the Agency position to OUSD(C), Office of Management and Budget (OMB), and Congress using comprehensive, defensible, accurate, and timely program/budget documents.

2. Maintain effective communication with higher-level budget/resource authorities:

- a. Present and defend Agency requirements to OSD/OMB by presenting budget briefings, responding to inquiries in writing and at budget hearings, and prepare responses to Program Budget Decisions (PBD).
- b. Prepare and present Congressional testimony to defend Agency requirements, respond to staff inquiries, and preparing appeals to proposed Congressional reductions.
- c. Provide expert and timely financial advice to Agency components, anticipating their needs through participation in meetings, management reviews, resource deliberations, etc.

3. Administer the DWWCF Cash:

- a. Closely monitor all DLA and Defense Agencies (DFAS, DISA and DSS) activity groups outlays.
- b. Accurately assess the impact of financial transactions on the fund balance.
- c. Report monthly to DLA and OSD management on the status of the fund.

4. Cash Management:

- a. Develop realistic cash plans considering such variables as obligations rates, revenue plans, and operational and capital lead-times.

- b. Recommend and implement suitable corrective actions to improve the cash position of the fund.
- c. Ensure assigned activity group(s) adequately finance all investments and prices are set to recover all costs plus any surcharges needed to maintain an adequate cash balance.

5. Administer Budget Execution:

- a. Obtain and allocate resources consistent with Agency priorities.
- b. Monitor, analyze, and report on budget execution through various management review forums, keeping management and external stakeholders apprised of potential problems and presenting recommended solutions to resolve those problems.
- c. Partner with DFAS for conflict resolution of the monthly financial reports.
- d. Develop and implement resource execution plans.
- e. Participate with components to explain financial strategies to DLA customers.
- f. Represent the Agency on external committees, boards, and working groups established to address DoD financial and budgetary issues.
- g. Provide analysis for inclusion to CFO.

FINANCIAL SERVICES AND ACCOUNTING DIVISION (J-85)

MISSION:

Responsible for oversight of Agency accounting and financial services operations; provision of accounting and financial services to Headquarters (HQ) DLA. The Financial Services and Accounting Division has the following teams: HQ Financial Services Team and Virtual Accounting/Accounting Operations Team

FUNCTIONS:

1. Liaison with the Defense Financial & Accounting Service (DFAS) on finance and accounting issues:
 - a. Develops prioritized plans to address problem areas.
 - b. Issues plans to DLA major field activities.
 - c. Provides oversight of the implementation of corrective actions.
 - d. Reports to Under Secretary of Defense (Comptroller) (USD(C)) on status of implementation.
 - e. Serves as liaison with DFAS to resolve unique problems and establish DFAS reporting requirements.
2. Maintains Effective Funds Control:
 - a. Issues funds control guidance and certify availability of funds (appropriation level).

- b. Reviews, appoints investigators, and issues decisions on potential Anti-deficiency Act violations.
 - c. Provides required reports to OUSD(C).
- 3. Provides Agency Financial Services:
 - a. Provides budgetary and proprietary accounting services (e.g., creating cost structure, posting reimbursable earnings, maintaining commitments, obligations, and expenses and performing reconciliation) to HQ DLA and non-DLA customers.
 - b. Provides payroll customer service support (e.g., building employee records in Automated Time & Attendance Production System/Defense Civilian Payroll System, providing systems changes to Information Operations, certifying payroll base, resolving violations, processing corrections, and processing employee requests to update records) to HQ DLA and non-DLA customers.
 - c. Manages virtual accounting operations within DLA and serve as the Agency's financial services organizations proponent. Negotiate resource requirements with DLA major field activities; arrange for representation on various issue groups; develop and/or field best accounting/financial services processes/practices; develop and deploy automated tools and capabilities for providing financial services Agency-wide; and establish core competencies for financial services (virtual accounting) personnel.

ENTERPRISE FINANCIAL OPERATIONS DIVISION (J-87)

MISSION:

Responsible for overall direction and guidance for the development and submission for information operations, appropriated accounts, and corporate accounts. Develop, interpret, and oversee implementation of Agency financial management policy; oversight and coordination of the DLA Planning, Programming, Budgeting Execution process to include management of the Budget Review and Congressional appeals processes, as well as enabling access to DLA financial information. Provides overall direction and guidance for the integration and submission of the DLA POM, ensuring program efforts are linked directly to the Agency Strategic Plan process. The Enterprise Financial Operations Division has the following teams: Appropriations, Policy, Planning & Information Management Team, Information Technology Financial Team, Integration & Enterprise Management Operations Team, Information Technology Financial Operations Team

FUNCTIONS:

- 1. Administer POM and Budget:
 - a. Review, summarize, interpret, and disseminate OUSD(C)/OMB Budget and POM guidance within DLA.
 - b. Coordinate and analyze program data calls from headquarters to the field.

- c. Establish program/budget schedules/timelines to ensure the effective and timely completion and analyses of all data and narrative submission requirements.
- d. Review exhibits for accuracy, consistency, and compliance with OUSD(C) policy and guidance and Agency financial and program objectives.
- e. Prepare exhibits and prepare/coordinate transmittal memorandums.
- f. Direct the input of data to OUSD(C) program/budget databases and compile, print, and distribute (including automated transmissions via web sites or other medium).
- g. Serves as DLA's representative to DoD Program Review teams.

2. Administer Program Budget Decisions and Management Initiatives:

- a. Coordinate PBD and Management Initiative Decision (MID) processes within DLA.
- b. Review and analyze proposed PBDs and MIDs for DLA impact, disseminate to appropriate personnel throughout Agency, develop Agency position and appropriate response, if necessary.
- c. Provide response to OSD after obtaining final coordinations and signature.

3. Program Budget Review:

4. Administer Budget Execution:

- a. Obtain and allocate resources consistent with Agency priorities.
- b. Monitor, analyze, and report on budget execution through various management review forums, keeping management and external stakeholders apprised of potential problems, and presenting recommended solutions to resolve those problems.
- c. Partner with DFAS for conflict resolution of the monthly financial reports.
- d. Develop and implement resource execution plans. Develop and implement pricing strategies, identify and recommend offsets for emergent priorities which support DLA and DoD goals and objectives.
- e. Participate with components to explain financial strategies to DLA customers.
- f. Represent the Agency on external committees, boards, and working groups established to address DoD financial and budgetary issues.

5. Cash Management:

- a. Develop realistic cash plans considering such variables as obligations rates, revenue plans, and operational and capital lead-times.
- b. Recommend and implement suitable corrective actions to improve the cash position of the fund.
- c. Ensure assigned activity group(s) adequately finance all investments and prices are set to recover all costs plus any surcharges needed to maintain an adequate cash balance.

6. Interface with Congress:

- a. Review and interpret proposed authorization and appropriation bills/reports and disseminate within DLA.
- b. Recommend language to be appealed and coordinate appeal process within DLA.
- c. Coordinate briefings with Congressional staffers on financial issues.
- d. Review and interpret final authorization and appropriation language for Agency impact.
- e. Review authorization/appropriation language for reporting requirements and determine/coordinate DLA reporting responsibility with Agency points of contact.

7. Interface to DLA Resource Board and Program Business Review Board:
 - a. Review, analyze, and coordinate internal DLA program issues for DLA Resources Board and Program Business Review Board and makes recommendations to the Corporate Board.
8. Manage Financial Information:
 - a. Provide access to DLA-wide financial information by managing database of financial data.
 - b. Plan, deploy, and train users across Agency on tools used to access financial data.
 - c. Set up standard reports for personnel use
 - d. Administer Agency Cost Account Codes and internal J-8 systems.
 - e. Assist in J-8 internal automation efforts.
9. Interpret, Issue, and Administer Financial Policy:
 - a. Develop and issue financial policy to all levels in DLA and field activities; reviews and clarify OUSD(C) and other external financial policy; and participate on policy working groups, internal and external.
 - b. Coordinate policy with DLA stakeholders and review OUSD(C) Financial Management Regulation drafts and coordinate business area involvement, as appropriate.
 - c. Analyze draft policy for impacts and prepares and submits formal DLA comments on external policy.
 - d. Interpret financial policy for DLA stakeholders and research and analyze internal and external policy guidance in response to specific inquiries.
 - e. Provide financial policy interpretations to DLA HQ and the field activities on major or recurring issues.
 - f. Meet with stakeholders to discuss financial policy interpretations and, as appropriate, apply guidance to specific circumstances.
 - g. Provide oversight and ensure compliance with policy; provide guidance regarding policy issues; and direct corrective actions, as appropriate.

FINANCIAL SYSTEMS MODERNIZATION DIVISION (J-88)

MISSION:

Responsible for the development of reengineered financial management processes based on commercial best practices, to include role and job development, organizational structures, CFO compliance criteria, key performance metrics, and other business considerations. Also responsible for defining the requirements for the design, configuration, and implementation of corresponding commercial off-the-shelf software

associated with the new processes and for integration and coordination of Agency accounting systems' requirements.

1. Assure that all financial management requirements dictated by the CFO Act of 1990 and ensuing legislation, regulations, and standards are addressed in the Business Systems Modernization (BSM) effort and embedded in the systems and processes designed.
2. Plan, coordinate, and administer the transformation of financial policies, practices, processes, methods, and metrics from current logistics/financial legacy system to a shared logistics/financial architecture that utilizes best commercial practices and enterprise resource planning systems.
3. Serve as the Agency's liaison to DFAS for BSM efforts and arrange for functional expertise and participation by DFAS. Develop concepts of operation that address current and future responsibilities and authorities with respect to DLA financial management matters.
4. Document current and future financial management processes; conduct gap analysis to design strategies to move from current to future environment; design and execute training on reengineered financial management processes; and develop and direct transition plans from legacy systems to the replacement systems and operations.

CFO COMPLIANCE DIVISION (J-89)

MISSION:

Responsible for the development, implementation, and integration of all DLA CFO reporting and compliance efforts to include submission of DLA audited financial statements.

FUNCTIONS:

1. Administer CFO Compliance Oversight:
 - a. Research applicable laws and regulations to determine CFO compliance requirements for DLA feeder systems and accounting processes and keep abreast of changes in laws and regulations that may impact CFO compliance in DLA.
 - b. Monitor audit issues and trends reported by external audit organizations (such as DoD Inspector General and General Accounting Office) for future DLA impacts.
 - c. Provide CFO compliance training sessions to Agency personnel, to include outlining roles and responsibilities.
2. Administer Audited Financial Statements Oversight:
 - a. Retain responsibility for audited financial statements initiatives.
 - b. Ensure ongoing and substantive communications throughout the audit process among the auditors and the DLA Audit Committee, DFAS, and DLA functional personnel.

- c. Arrange for audit site visits and ensure the availability of appropriate personnel, data, and documents to facilitate the audit process.
 - d. Determine, recommend, and arrange for the use of organic DLA and contract support personnel to perform reviews and analyses needed to support the audited financial statements effort. Arrange for the provision of analytical information that will assist the Agency in monitoring progress toward publishing audited financial statements.
- 3. Serve as the Contracting Officer's Technical Representative for contracted audits:
 - a. Ensure the audit strategy is technically correct, complies with the Statement of Work, remains consistent with overall DLA strategic goals, and is periodically modified to reflect DLA's changing business practices.
 - b. Ensure contractor performance remains consistent with the approved audit plan, that all deliverables are provided on time, and are of sufficient quality. Problems are identified and resolved promptly, audit conclusions are fully documented in work papers, and identified deficiencies are fully explained in the written reports.
- 4. Administer the DLA CFO Compliance Plan:
 - a. Develop, monitor, update, and obtain coordination on the DLA CFO Compliance Plan.
 - b. Work with financial, functional, contract, and audit personnel to document the end-to-end DLA business processes and systems that generate and control financial statement information.
 - c. Determine and document actions needed to address problems identified and to develop, standardize, and improve business practices and related controls to substantially comply with Federal Accounting Standards Advisory Board standards and other audited financial statement requirements.
 - d. Identify responsible action officers and obtain corrective action plans and milestones for inclusion in the compliance plan. Monitor and report on progress and ensure a coordinated approach to corrective action plans. Form teams of functional experts to accomplish financial improvement goals as required.
- 5. Act as the primary liaison with DFAS on audited financial statement matters:
 - a. Develop with DFAS coordinated preparation processes that ensure the completeness, timeliness, and accuracy of presented data.
 - b. Ensure compliance with applicable form and content guidance.
 - c. As deficiencies are noted, develop coordinated corrective action plans with DFAS and monitors DLA required actions.
- 6. Assist in the conversion from DLA legacy systems to enterprise resource planning

system by developing and documenting CFO requirements and participating on planning, implementation, and testing teams. Monitor and report on the progress of required actions against established milestones.